

Exhibit D

Budget and Staffing Plan

Exhibit D-1

Budget Plan for the Compensation Period

| Matter ID | Matter | Feb 2020 | | March 2020 | | April 2020 | | May 2020 | |
|---|--|---------------------|------------------|---------------------|------------------|---------------------|------------------|---------------------|--------------------------|
| | | Actual Fees | Estimated Fees |
| 33260.0007 | PROMESA TITLE III: ERS | \$358,753.50 | \$375,000 | \$438,793.50 | \$525,000 | \$418,895.10 | \$450,000 | \$507,134.40 | \$550,000 |
| 33260.0048 | ERS TITLE III - MISCELLANEOUS | \$115,791.30 | \$125,000 | \$25,090.20 | \$45,000 | \$108.00 | \$2,500 | \$0.00 | \$0 |
| 33260.0068 | ERS TITLE III – COOPERATIVA DE AHORO Y CREDITOR VEGABAJENA | \$0.00 | \$0 | \$2,209.20 | \$0 | \$0.00 | \$0 | \$0.00 | \$0 |
| ERS Total | | \$474,544.80 | \$500,000 | \$466,092.90 | \$570,000 | \$419,003.10 | \$452,500 | \$507,134.40 | \$550,000 |
| ESTIMATED FEES Compensation Period (February 2020 - May 2020) TOTAL: | | | | | | | | | \$2,072,500.00 |
| ACTUAL FEES Compensation Period (February 2020 - May 2020) TOTAL: | | | | | | | | | \$1,866,775.20 |
| Percent Variance (Actual vs. Budgeted Fees) | | | | | | | | | 9.9% below budget |

Exhibit D-2

Staffing Plan for the Compensation Period

Staffing Plan for the Compensation Period

| Category of Timekeeper¹ | Number of Timekeepers Expected to Work on The Matter During the Budget Period² | Average Hourly Rate³ |
|---|--|--|
| Partners | 21 | \$789 |
| Senior Counsel | 6 | \$789 |
| Associates | 14 | \$789 |
| e-Discovery Attorneys | 6 | \$390 |
| Paraprofessionals | 16 | \$270 |
| Total: | 63 | |

¹ Attorney Practice Groups: BSGR&B, Litigation, and Corporate.

² The chart reflects Proskauer's staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the BSGR&B, Litigation, and Corporate practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA Title III cases.

³ As explained in the Application, Proskauer's Engagement Letter provides as of January 1, 2020 for rates 4% higher than these rates, but Proskauer agreed not to request allowance and payment of the incremental rates until after confirmation of a plan of adjustment for the Commonwealth or a final fee application.